

EXHIBIT B

Hays Financial Consulting, LLC

3343 Peachtree Road, NE

East Tower, Suite 200

Atlanta, GA 30326

SEC v. Travis Correll et al
c/o S. Gregory Hays, Receiver
3343 Peachtree Road, N.E.
Suite 200
Atlanta GA 30326

Accountants and Financial Consultants to the Receiver

For the Period from 4/1/2010 to 4/30/2010

May 10, 2010

Professional Services

| | <u>Hrs/Rate</u> | <u>Amount</u> |
|---|-----------------|-------------------|
| Fred Tolley | 4.70 | 822.50 |
| | 175.00/hr | |
| J. Colt Conner, CFE | 0.20 | 30.00 |
| | 150.00/hr | |
| K. Shelby Bao | 0.40 | 68.00 |
| | 170.00/hr | |
| Kathryn A. Malek, PHR | 0.40 | 72.00 |
| | 180.00/hr | |
| Scott S. Askue, CIRA | 9.40 | 2,820.00 |
| | 300.00/hr | |
| Trimble Boone | 0.30 | 37.50 |
| | 125.00/hr | |
| For professional services rendered | 15.40 | \$3,850.00 |

Additional Charges :

| | |
|--------------------------------------|-----------------------|
| Copying Cost | 0.45 |
| Document Storage | 455.00 |
| Federal Express | 17.14 |
| Miscellaneous | 56.25 |
| Pacer Charges | 34.64 |
| Postage | 0.44 |
| Total costs | \$563.92 |
| Total amount of this bill | \$4,413.92 |

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Accountants and Financial Consultants to the Receiver

For the Period from 4/1/2010 to 4/30/2010

May 10, 2010

Professional Services

| | Hours | Amount |
|---|--------------|-------------------|
| Asset Analysis & Recovery | 1.40 | 420.00 |
| Claims Administration & Objections | 1.50 | 397.50 |
| Fee / Employment Applications | 1.40 | 368.00 |
| Investor Communications and Reporting | 8.10 | 1,812.50 |
| Litigation Consulting | 2.60 | 780.00 |
| Tax Issues | 0.40 | 72.00 |
| For professional services rendered | 15.40 | \$3,850.00 |

Additional Charges :

| | |
|--------------------|-----------------|
| Copying Cost | 0.45 |
| Document Storage | 455.00 |
| Federal Express | 17.14 |
| Miscellaneous | 56.25 |
| Pacer Charges | 34.64 |
| Postage | 0.44 |
| Total costs | \$563.92 |

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May 10, 2010

Professional Services

| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|--|-----|--|-------------------|---------------|
| <u>Asset Analysis & Recovery</u> | | | | |
| 4/22/2010 | SSA | Reviewed email from Clark Will regarding [REDACTED] [REDACTED] Drafted email to Mr. Will and | 0.40 300.00/hr | 120.00 |
| 4/28/2010 | SSA | Telephone call from John Shepard regarding lease interests of Gregory Thompson. Telephone call to Clark Will regarding [REDACTED] | 0.50 300.00/hr | 150.00 |
| 4/29/2010 | SSA | Telephone call from Clark Will regarding [REDACTED] | 0.20 300.00/hr | 60.00 |
| | SSA | Reviewed email from and drafted email to Clark Will regarding [REDACTED] | 0.30 300.00/hr | 90.00 |
| | | Subtotal | | 1.40 420.00 |
| <u>Claims Administration & Objections</u> | | | | |
| 4/2/2010 | SSA | Researched for status of investor check and arranged for reissuing of same. | 0.30 300.00/hr | 90.00 |
| 4/5/2010 | TB | Telephone call from [REDACTED] regarding distribution check to wife [REDACTED]. | 0.30 125.00/hr | 37.50 |
| 4/12/2010 | SSA | Reviewed for status of distribution check to [REDACTED] | 0.20 300.00/hr | 60.00 |
| 4/13/2010 | SSA | Telephone call from Charles Burnett regarding [REDACTED] [REDACTED] Drafted email to Mr. Burnett regarding [REDACTED] Reviewed letter to same. | 0.50 300.00/hr | 150.00 |
| 4/16/2010 | SSA | Telephone call to [REDACTED] regarding distribution check to [REDACTED] | 0.20 300.00/hr | 60.00 |
| | | Subtotal | | 1.50 397.50 |

Fee / Employment Applications

| | | | | |
|-----------|-----|--|-------------------|--------|
| 4/12/2010 | SSA | Reviewed fee invoice of Quilling Selander. Drafted email to Clark Will regarding [REDACTED] | 0.30 300.00/hr | 90.00 |
| 4/13/2010 | SSA | Reviewed and edited fee invoice for March 2010. | 0.50 300.00/hr | 150.00 |
| 4/14/2010 | KSB | Prepared draft of final invoice for HFC and final invoice for Receiver for March 2010. | 0.40 170.00/hr | 68.00 |

| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|-----------|-----|---|-------------------|---------------|
| 4/20/2010 | SSA | Reviewed fee invoice for Troutman Sanders for March 2010. | 0.20 300.00/hr | 60.00 |
| | | Subtotal | 1.40 | 368.00 |

Investor Communications and Reporting

| | | | | |
|-----------|-----|---|-------------------|--------|
| 4/1/2010 | SSA | Telephone call to various investors regarding status of case and other issues. | 0.60 300.00/hr | 180.00 |
| 4/2/2010 | SSA | Prepared update for posting of Receiver website. | 0.30 300.00/hr | 90.00 |
| | SSA | Telephone call to investor regarding status of case and distribution. Drafted email to investors regarding same. Researched and drafted email to investor regarding prior distribution amounts. | 0.50 300.00/hr | 150.00 |
| | JCC | Reviewed and responded to emails from Scott Askue regarding addition to website. Drafted email to website manager regarding same. | 0.20 150.00/hr | 30.00 |
| | FT | Reviewed voice mail messages from and telephone calls to investors. | 0.50 175.00/hr | 87.50 |
| 4/12/2010 | FT | Reviewed voice mail messages from and telephone calls to investors. | 0.60 175.00/hr | 105.00 |
| | SSA | Telephone call to the [REDACTED] regarding nature of their investment. | 0.20 300.00/hr | 60.00 |
| 4/13/2010 | SSA | Telephone call from [REDACTED] regarding status of distribution. | 0.20 300.00/hr | 60.00 |
| | SSA | Reviewed email from investor and updated contact information. | 0.20 300.00/hr | 60.00 |
| 4/14/2010 | SSA | Telephone call to and drafted emails to investors regarding status of distributions. | 0.50 300.00/hr | 150.00 |
| 4/20/2010 | SSA | Drafted email to investor regarding status of distribution and case. | 0.20 300.00/hr | 60.00 |
| 4/21/2010 | FT | Telephone call from investors regarding status of case and future distributions. | 0.70 175.00/hr | 122.50 |
| 4/22/2010 | FT | Telephone call from investors regarding status of case and future distributions. | 0.30 175.00/hr | 52.50 |
| 4/23/2010 | FT | Responded to investor questions and sent them to the appropriate party. | 0.30 175.00/hr | 52.50 |
| 4/26/2010 | SSA | Reviewed email from and drafted email to Stephen Beckstoffer regarding recovery in the Sentinel Funds matter. | 0.20 300.00/hr | 60.00 |
| | FT | Responded to investor questions concerning their claims. | 0.40 175.00/hr | 70.00 |
| 4/27/2010 | FT | Responded to investor questions concerning their claims. | 0.40 175.00/hr | 70.00 |
| | FT | Responded to investor questions concerning their claims. | 0.40 175.00/hr | 70.00 |
| 4/28/2010 | SSA | Telephone call from [REDACTED] regarding status of her distribution check. Researched for same. | 0.30 300.00/hr | 90.00 |
| | FT | Responded to investor questions concerning their claims. | 0.40 175.00/hr | 70.00 |
| 4/29/2010 | FT | Responded to investor questions concerning their claims. | 0.40 175.00/hr | 70.00 |
| 4/30/2010 | FT | Responded to investor questions concerning their claims. | 0.30 175.00/hr | 52.50 |

| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|---|--|-------------------|-----------------|-------------------|
| | Subtotal | | 8.10 | 1,812.50 |
| <u>Litigation Consulting</u> | | | | |
| 4/2/2010 SSA | Researched and drafted email to Tim McCole regarding assets of Dwight Johnson and Gregory Thompson. | 0.70 300.00/hr | 210.00 | |
| 4/12/2010 SSA | Drafted email to Clark Will regarding [REDACTED] [REDACTED] Reviewed various emails regarding same. | 0.60 300.00/hr | 180.00 | |
| 4/26/2010 SSA | Reviewed docket and pleadings of Sentinel Funds bankruptcy. Drafted email to Charles Burnett regarding [REDACTED] | 1.00 300.00/hr | 300.00 | |
| 4/29/2010 SSA | Drafted email to Charles Burnett regarding [REDACTED] [REDACTED] Telephone call from Mr. Burnett regarding [REDACTED] | 0.30 300.00/hr | 90.00 | |
| | Subtotal | | 2.60 | 780.00 |
| <u>Tax Issues</u> | | | | |
| 4/24/2010 KAM | Prepared 1st quarter 2010 Form 941. | 0.40 180.00/hr | 72.00 | |
| | Subtotal | | 0.40 | 72.00 |
| For professional services rendered | | | | 15.40 |
| | | | | \$3,850.00 |
| Additional Charges : | | | | |
| <u>Expenses</u> | | | | |
| 4/1/2010 | Document storage - April 2010 | | | 455.00 |
| 4/10/2010 | FedEx to Quilling, Selander Cummiskey 3/25/10 | | | 17.14 |
| 4/19/2010 | Website maintenance 2/15/10 - 3/15/10 | | | 56.25 |
| 4/23/2010 | Pacer on-line charges for period ended 3/31/10 | | | 34.64 |
| 4/30/2010 | Postage for April 2010. | | | 0.44 |
| | Copying cost for April 2010. | | | 0.45 |
| | Subtotal | | | 563.92 |
| Total costs | | | | \$563.92 |
| Total amount of this bill | | | | \$4,413.92 |

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For the Period from 5/1/2010 to 5/31/2010

June 16, 2010

Professional Services

| | Hrs/Rate | Amount |
|---|--------------------|-------------------|
| Dick Atcheson | 4.10 250.00/hr | 1,025.00 |
| Fred Tolley | 0.50 175.00/hr | 87.50 |
| K. Shelby Bao | 0.60 170.00/hr | 102.00 |
| Kathryn A. Malek, PHR | 0.50 180.00/hr | 90.00 |
| Scott S. Askue, CIRA | 13.00 300.00/hr | 3,900.00 |
| For professional services rendered | 18.70 | \$5,204.50 |

Additional Charges :

| | |
|--------------------|-----------------|
| Copying Cost | 1.50 |
| Document Storage | 455.00 |
| Fax | 0.25 |
| Federal Express | 54.77 |
| Miscellaneous | 36.00 |
| Postage | 1.76 |
| Total costs | \$549.28 |

| | |
|----------------------------------|-------------------|
| Total amount of this bill | \$5,753.78 |
|----------------------------------|-------------------|

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June 16, 2010

Professional Services

| | Hours | Amount |
|---|--------------|-------------------|
| Accounting | 2.90 | 770.00 |
| Asset Analysis & Recovery | 1.10 | 330.00 |
| Claims Administration & Objections | 3.30 | 990.00 |
| Fee / Employment Applications | 1.10 | 252.00 |
| Investor Communications and Reporting | 2.40 | 657.50 |
| Litigation Consulting | 5.10 | 1,530.00 |
| Tax Issues | 2.80 | 675.00 |
| For professional services rendered | 18.70 | \$5,204.50 |

Additional Charges :

| | |
|--------------------|-----------------|
| Copying Cost | 1.50 |
| Document Storage | 455.00 |
| Fax | 0.25 |
| Federal Express | 54.77 |
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| Total amount of this bill | \$5,753.78 |
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Professional Services

| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|--|-----|--|-------------------|---------------|
| <u>Accounting</u> | | | | |
| 5/17/2010 | DA | Reviewed cash reports to develop a set of financial to prepare the tax return. | 2.00 250.00/hr | 500.00 |
| 5/24/2010 | SSA | Drafted email to Clark Will regarding [REDACTED] | 0.20 300.00/hr | 60.00 |
| 5/25/2010 | SSA | Coordinated the move of case funds for each defendant to a single bank account. | 0.30 300.00/hr | 90.00 |
| 5/27/2010 | SSA | Researched flow of funds between SSFCU bank accounts. | 0.40 300.00/hr | 120.00 |
| Subtotal | | | 2.90 | 770.00 |
| <u>Asset Analysis & Recovery</u> | | | | |
| 5/6/2010 | SSA | Drafted email to and reviewed email from Clark Will regarding [REDACTED] | 0.20 300.00/hr | 60.00 |
| 5/25/2010 | SSA | Telephone call from John Shepard regarding an interested purchaser in the well interests. Drafted email to Clark Will regarding [REDACTED] | 0.50 300.00/hr | 150.00 |
| | SSA | Reviewed the lease assignment agreement relating to the oil and gas rights. Drafted email to Clark Will regarding [REDACTED] | 0.40 300.00/hr | 120.00 |
| Subtotal | | | 1.10 | 330.00 |
| <u>Claims Administration & Objections</u> | | | | |
| 5/12/2010 | SSA | Reviewed claim filed by [REDACTED]. Prepared analysis of same. | 1.30 300.00/hr | 390.00 |
| 5/13/2010 | SSA | Completed review of [REDACTED] late filed claim. | 1.00 300.00/hr | 300.00 |
| 5/17/2010 | SSA | Telephone call from representative of [REDACTED] regarding payment of his claim. | 0.20 300.00/hr | 60.00 |
| 5/21/2010 | SSA | Reviewed letter and drafted email to Charles Burnett regarding [REDACTED] | 0.30 300.00/hr | 90.00 |
| | SSA | Reviewed email from and telephone call to Charles Burnett regarding [REDACTED] | 0.30 300.00/hr | 90.00 |

| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|---------------|--|--|-------------------|---------------|
| 5/25/2010 SSA | Reviewed for the status of the distribution check to [REDACTED] Left message for same. | | 0.20 300.00/hr | 60.00 |
| | Subtotal | | 3.30 | 990.00 |

Fee / Employment Applications

| | | | |
|---------------|--|-------------------|--------|
| 5/4/2010 KSB | Prepared final invoice for HFC for March 2010. | 0.20 | 34.00 |
| 5/7/2010 SSA | Reviewed and edited fee invoice for April 2010. | 0.20 300.00/hr | 60.00 |
| 5/10/2010 KSB | Prepared final invoices for HFC and Receiver for April 2010. | 0.40 170.00/hr | 68.00 |
| 5/26/2010 SSA | Reviewed and responded to emails regarding payment of professional fees. | 0.30 300.00/hr | 90.00 |
| | Subtotal | 1.10 | 252.00 |

Investor Communications and Reporting

| | | | |
|---------------|--|-------------------|--------|
| 5/3/2010 SSA | Drafted emails to investors and responded to questions from investors regarding case and future distributions. | 0.50 300.00/hr | 150.00 |
| 5/10/2010 SSA | Formatted fee applications for posting on the Receiver's website. | 0.30 300.00/hr | 90.00 |
| 5/12/2010 FT | Responded to investor inquiries regarding the claims process and updated them with case status. | 0.50 175.00/hr | 87.50 |
| 5/14/2010 SSA | Drafted email to investors regarding status of distribution and case. | 0.20 300.00/hr | 60.00 |
| 5/18/2010 SSA | Drafted emails to investors regarding status of the case and future distributions. | 0.30 300.00/hr | 90.00 |
| 5/20/2010 SSA | Telephone call from investors regarding status of case. | 0.20 300.00/hr | 60.00 |
| 5/21/2010 SSA | Telephone call from investor regarding chance of address. | 0.20 300.00/hr | 60.00 |
| 5/28/2010 SSA | Drafted email to investors regarding status of case. | 0.20 300.00/hr | 60.00 |
| | Subtotal | 2.40 | 657.50 |

Litigation Consulting

| | | | |
|---------------|--|-------------------|--------|
| 5/4/2010 SSA | Reviewed letters to Five Star counsel. Telephone call from Charles Burnett regarding [REDACTED] Reviewed file regarding same. | 1.50 300.00/hr | 450.00 |
| 5/21/2010 SSA | Telephone call from Charles Burnett regarding [REDACTED] | 0.20 300.00/hr | 60.00 |
| 5/25/2010 SSA | Telephone call from Charles Burnett regarding [REDACTED] [REDACTED] Reviewed and responded to email recommendation on same. | 0.50 300.00/hr | 150.00 |
| 5/27/2010 SSA | Researched, reviewed emails, and drafted emails to Charles Burnett regarding [REDACTED] | 1.20 300.00/hr | 360.00 |
| SSA | Reviewed issues with continued pursuit of the Five Star litigation. | 0.30 300.00/hr | 90.00 |
| 5/28/2010 SSA | Reviewed recent developments in the Sentinel Funds bankruptcy. Researched case activity and impact on the [REDACTED] claim filed by the Receivership estate. | 1.40 300.00/hr | 420.00 |

| | | | <u>Hrs/Rate</u> | <u>Amount</u> |
|---|---|-------------------|-----------------|-------------------|
| | Subtotal | | 5.10 | 1,530.00 |
| <u>Tax Issues</u> | | | | |
| 5/20/2010 SSA | Drafted email to Clark Will regarding [REDACTED] | 0.20 300.00/hr | 60.00 | |
| 5/21/2010 DA | Prepared a cash flow statement for 2009. Discussed [REDACTED] with Scott Askue [REDACTED] | 0.80 250.00/hr | 200.00 | |
| 5/26/2010 DA | Continued preparation of the 2009 Financial's for use with the 2009 tax return. Discussed [REDACTED] with Scott Askue. | 0.60 250.00/hr | 150.00 | |
| 5/27/2010 KAM | Drafted letter to the IRS regarding penalty notice for Form 940 for period ended 12/31/09. Researched and sent copy of cancelled check proving payment. | 0.50 180.00/hr | 90.00 | |
| DA | Reviewed and adjusted the 2009 financials for use in the tax return. | 0.40 250.00/hr | 100.00 | |
| DA | Met with Scott Askue and Kathy Malek regarding [REDACTED] | 0.30 250.00/hr | 75.00 | |
| | Subtotal | | 2.80 | 675.00 |
| For professional services rendered | | | 18.70 | \$5,204.50 |

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June 16, 2010

| | <u>Amount</u> |
|--|-----------------------|
| Expenses | |
| 5/1/2010 May 2010 Document Storage | 455.00 |
| 5/10/2010 Website maintenance - April 2010 | 36.00 |
| 5/11/2010 FedEx to Quilling Selander Cummiskey | 17.29 |
| 5/12/2010 FedEx to William Carter 4/16/10 | 37.48 |
| 5/31/2010 Copying cost for the month of May. | 1.50 |
| Postage for the month of May. | 1.76 |
| Fax for the month of May. | 0.25 |
| Subtotal | <hr/> 549.28 |
| Total costs | <hr/> \$549.28 |